



To: Jeannine Durkin, Superintendent  
From: Billie Jo Turner, Assistant Superintendent of Finance  
RE: School Committee – Finance Subcommittee (3-20-19)  
Date: March 18, 2019 (updated)

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We have been actively working on the FY19/20 budget. Rosters and staffing models are being reviewed with each Principal to learn about what they currently have and what they need. Since enrollment often changes without the accompanying modification to staff, some schools may have more than those schools with more need. If one school had a high ELL population one year, they may not have lost their ELL teacher when those students all moved onto middle or high school. Yet another school who had an influx of ELL students may not have received the needed ELL teacher due to budget constraints. Since none of our schools have ideal staffing, it would be hard to defend cuts to one school when they already face hardships due to staffing issues. Thus, a template was created for each model with documented staffing requirements. Each instance of deviation will require back up information to support this change. This will allow us to make staff changes based on priority and district need. We will include special education caseloads and ELL enrollment with each school for comparisons when making difficult decisions.

Attached is a sample of both an Elementary and Middle School template for “position control.” See Attachment 1. Based on staffing requirements identified so far, we know the following about a four strand elementary school:

- Will have four classroom teacher by grade level plus teachers for any Preschool classes
- Will have one para for each Preschool or Kindergarten class
- Will have one floating para for each grade level
- May have an ELL teacher based on ELL enrollment
- Will have a Special Education teacher for each grade level
- Will have three paras for each CSA classroom
- Will have one para for each Adjustment or LEAP classroom
- May have more paras for such classes if high need or volatile situations
- Will have four Allied Art teachers
- Will have a Math Resource Teacher
- Will have a Literacy Specialists and other combinations of support

After meeting with all of the schools and clarifying their staff, we will be able to make reductions or changes with data to back up the decisions. The same documented staffing models are being created for middle school too. See Attachment 2.

As we meet with Principals, we are confirming the rosters to ensure that staff are charged to the right schools. Once the rosters are confirmed and corrected, the salaries and FTE counts will feed into a

School Site budget. See Attachment 3. There will be a template for each school with the coding structure built in so that the budgeting and charging will be uniform and reporting will be far more accurate and understandable. For instance, if the 7<sup>th</sup> grade English teacher was coded as a 7<sup>th</sup> grade middle school teacher in the budget but coded as an English teacher in Munis, there is no reconciliation between the budget and Munis. Thus, reports will not show or highlight the important information such as over or underspending in each account since the budget and actuals will be in different accounts. This pre-populated template for each school (Attachment 3) will tie to the overall/total budget figures and also be used for determining which account each staff member should be charged to.

Based on the attached Chapter 70 Summary, Lowell will receive \$7,697,169 more in Chapter 70 aid and the required district contribution will increase by \$2,226,045. This can change throughout the state's budget cycle. If these amounts do not change and the City is in agreement, we can use this increased funding to offset our anticipated budget deficit for FY19/20. (These figures have not been confirmed with the City yet). Since Net School Spending requirements increased by \$9,923,124, these funds must be spent on eligible school department costs either by the schools or the city. Expenses such as capital, transportation and debt cannot be included. Attachment 5 shows the historical city portion of Net School Spending expenses. After entering estimated increases to our current budget and removing the unavailable offsets, we may still face (based on this preliminary exercise) a \$3 million deficit. This figure is built on many assumptions. For instance, I estimated increases in major accounts. I assumed we would get at least 90% of the grant offsets in this current budget. I reduced the Circuit Breaker to \$3,500,000 since we brought numerous students in district and will not receive CB reimbursement for them. All in all, this initial exercise shows a \$3 million deficit IF we received the additional \$9.8 million (calculated by DESE) listed on Attachment 4.

Developing a budget of this magnitude requires extensive man hours to ensure accuracy. After meeting with all of the Principals to confirm staffing at each of the schools, we must ensure that all step and raises have been reflected. Since staffing changes regularly, an understanding of our teacher population is important to use for future budgeting exercises. Attachment 6 is a summary of our teaching staff classified by degree attainment and contract step. The following pie charts (Attachment 6A and 6B) visually depict our teacher population. Due to the midyear increases, budgeting is more difficult. The annual salary amount for each employee changes three times in one year. Attachment 6C shows the cost for each teacher classification by taking the starting salary plus half of the midyear salary cost. This grid shows both of these salary changes plus a true cost for each. Multiplying the number of teachers in each by this annual cost shows that our current teacher costs will be \$84,368.077 for the current year. This attachment also shows how much each employee gets for "step" increases only before the "raise." Attachment 6D is a "work in progress" chart that shows the employee movement from one step on current grid to the next step on grid with raises. The first several steps show the simple progression from one step to another for the early step groups. Yet Step 7 and beyond get more complicated since only a portion of staff move up to the next level (since they contractually have to sit on this step for five years). Since Munis does not reflect how long someone has been on each of these steps, teacher salary budgeting has been time consuming to ensure accuracy.

Our public school funding is based on a foundation budget premise intended to assure a fair and adequate "minimum spending" for each district. This "fair and adequate" amount is determined using the October 1<sup>st</sup> student count data multiplied by an assigned amount for each student based on defined criteria/components. See Attachment 7. Once this total is determined, the state determines the amount that the local city can afford using property taxes and income to calculate its "ability to pay." The Chapter 70 state aid is calculated taking the required Foundation Budget total less the required city contribution. See Attachment 7A.

#### **FOUNDATION BUDGET - CITY CONTRIBUTION = CHAPTER 70 ASSISTANCE**

Though this funding method was developed to ensure equitable education for all students, it has its share of problems. 1) It may cause conflict between cities and school districts since the cities must pay the required minimum amount that is set by the state despite their own fiscal dilemmas. 2) The Foundation Budget is based on insufficient funding amounts for high cost criteria.

Some examples include:

- When the state determines that more must be spent per student to ensure equitable education, we must comply or lose state funding. Thus, when NSS increases, the school department must “spend more to get more.” Without understanding this, other departments may think that we are spending more than we can afford when in reality we are spending what the state required. This amount rises due to more high needs students moving into our communities and other such changes. Even if a school district is extremely frugal, the City Required Minimum and Chapter 70 aid amount must be spent on NSS eligible costs or we will be penalized with a reduction to aid in future years.
- Our teacher count may grow faster than student counts due to state mandates and changing demographics. The school department cannot control these factors or the mandates. For instance, the overall student population could have decreased which should have a corresponding decrease to teacher counts. When the public sees that the number of teachers has increased despite the reduction to our student counts, they may mistakenly think this is poor fiscal management or overstaffing by the school department. In LPS, our special needs population increased drastically which requires additional staff based on state mandates. For instance, based on the Foundation Budget Formula, we should have 845 teachers yet we only have 673. This causes overcrowded classrooms due to less teachers. However, despite the public seeing overall staff counts, they may not know that our high counts are due to state mandates which impact the number of adults we must provide for students with certain needs. The formula states that we should have 45.3 special education paras using its generic rules. This does not consider that we have “high needs” populations (e.g. CSA) with classes that require 3 paras per class plus the teacher. State mandated requirements make this number jump from the formula determined amount of 45 paras to 108 paras. **All in all, we must comply with the state mandates but don't get reimbursed accordingly. The school departments face the dilemma of following rules without the funding to support it while battling the public image of having too much when we really don't have enough.**
- The Foundation Budget “total” equals the schools’ Net School Spending requirement. Some costs are not considered Net School Spending eligible and cannot be used towards this minimum cost to educate requirement. For instance, costs such as transportation, debt and capital are not allowed as part of the NSS amount. Thus, a community must plan to spend more than the NSS amount in their budget since the non-NSS costs must be paid despite not counting towards the minimum cost requirement.

These issues with funding are being addressed in a lawsuit against the state. These underfunded areas such as health, special education, ELL and low income have a dramatic effect on the quality of education in urban districts where these costs are prevalent. With rising costs in these areas with disproportionate reimbursements, urban districts are forced to increase class size, use obsolete texts/materials and suffer with unmaintained facilities. Lowell Public Schools is hosting a forum on April 22, 2019 with Brockton Public Schools.

### Elementary School

K-4 (Four Strand)

Programs:

		Grade Level Staff				Programmatic Staff									
		C1	C2	C3	C4	EFL	Newspaper	SPED	Adj	Lang	ABE	Leopardo	CSA	1 to 1	None
Preschool	Teacher	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>								
	Paraprofessionals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
Kindergarten	Teacher	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
	Paraprofessionals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
1st Grade	Teacher	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
	Paraprofessionals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
2nd Grade	Teacher	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
	Paraprofessionals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
3rd Grade	Teacher	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
	Paraprofessionals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
4th Grade	Teacher	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
	Paraprofessionals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
		Allied Arts				Special Ed Team			Coaching/Teacher Suppt			Administration			
Art		<input type="checkbox"/>	<input type="checkbox"/>		ETC		<input type="checkbox"/>		Multis Resource Teacher/Intervent.	<input type="checkbox"/>		Principal	<input type="checkbox"/>		
Music		<input type="checkbox"/>	<input type="checkbox"/>		Psychologist		<input type="checkbox"/>		Literacy Specialist	<input type="checkbox"/>		Assistant Principal	<input type="checkbox"/>	<input type="checkbox"/>	
Physical Ed		<input type="checkbox"/>	<input type="checkbox"/>		Speech Therapist		<input type="checkbox"/>		Resource Classroom/CSAA	<input type="checkbox"/>		Clerk	<input type="checkbox"/>		
Content Literacy		<input type="checkbox"/>	<input type="checkbox"/>		Occupational Therapist		<input type="checkbox"/>		Instructional Specialist	<input type="checkbox"/>		Guidance Counselor	<input type="checkbox"/>		
Instructional Tech Specialist		<input type="checkbox"/>	<input type="checkbox"/>		Physical Therapist		<input type="checkbox"/>		Other Educators			Social Worker	<input type="checkbox"/>		
Math Interventionist		<input type="checkbox"/>	<input type="checkbox"/>		SPED Social Worker		<input type="checkbox"/>					Custodian	<input type="checkbox"/>	<input type="checkbox"/>	
Health		<input type="checkbox"/>	<input type="checkbox"/>		BCBA		<input type="checkbox"/>								
Tech Ed		<input type="checkbox"/>	<input type="checkbox"/>		Other _____		<input type="checkbox"/>								
<b>Data Tracking</b>															
Enrollment	<hr/>														
SPED Caseload	<hr/>														
ELL Caseload	<hr/>														

*Attachment 1*

Middle School  
GB-3 (Grand with XXXXX)

Grade Level Staff										Programmatic Staff									
	C1	C2	C3	C4	C5	C6	C7	Foster	ELL	Newcomer	SPED	Adj.	Temp	Administrat.	CSA	1 to 1	NAME		
Grade 5 Teacher	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> 9-10605 9-10606	<input type="checkbox"/> 9-10606 9-10607	<input type="checkbox"/> 9-10606 9-10607	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
Paraprofessionals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
Grade 6 Teacher	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> 9-10609 9-10610	<input type="checkbox"/> 9-10609 9-10610	<input type="checkbox"/> 9-10609 9-10610	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
Paraprofessionals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
Grade 7 Teacher	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> 9-10611 9-10612	<input type="checkbox"/> 9-10611 9-10612	<input type="checkbox"/> 9-10611 9-10612	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
Paraprofessionals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
Grade 8 Teacher	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> 9-10613 9-10614	<input type="checkbox"/> 9-10613 9-10614	<input type="checkbox"/> 9-10613 9-10614	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
Paraprofessionals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
Allied Arts										Coaching/Teacher Sppt.									
Art	<input type="checkbox"/> 9-1105-512903	<input type="checkbox"/>	<input type="checkbox"/> Math Resource Math/Algebraic think.	<input type="checkbox"/>	<input type="checkbox"/> Principal 9-#1105-512901	<input type="checkbox"/>	<input type="checkbox"/> Adminstrator 9-#1105-512902	<input type="checkbox"/>	<input type="checkbox"/>										
Music	<input type="checkbox"/> 9-#12803-512903	<input type="checkbox"/> Psychologist Literacy Specialist Elementary Education Instructional Coach	<input type="checkbox"/>	<input type="checkbox"/> Assistant Principal 9-#1105-512903	<input type="checkbox"/>	<input type="checkbox"/> Guidance Counselor 9-#1105-512904	<input type="checkbox"/>	<input type="checkbox"/> Clerk 9-#1105-512902	<input type="checkbox"/>										
Physical Ed	<input type="checkbox"/> 9-#12603-512903	<input type="checkbox"/> Speech Therapist Occupational Therapist	<input type="checkbox"/>	<input type="checkbox"/> Instructional Specialist #222-Second E-mail	<input type="checkbox"/>	<input type="checkbox"/> Social Worker 9-#1105-512905	<input type="checkbox"/>	<input type="checkbox"/> Custodian 9-#47103-512906	<input type="checkbox"/>										
Content Literacy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Physical Therapist SPED Social Worker	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
Instructional Tech Specialist	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> RCREA Other	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
Math Interventionist	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
Health	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
Tech Ed	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
Other	<input type="checkbox"/> STI	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>										
Data Tracking:										Enrollment									
SPED Caseload	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
ELL Caseload	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

Attachment 2

### Bailey Elementary School

Four Strand Elementary School Pre-K to 4

Enrollment 506

	FTE	Reg Ed Amount	Special Ed Amount	DESE	Org Location	Org	Object
<b>2100 Principal's Office:</b>							
Principal	1.0	\$ 123,052.80		2100	902 41103	512101	
Assistant Principal	1.0	\$ 102,189.36		2100	902 41103	512102	
School Clerks	1.0	\$ 43,015.96		2100	902 41103	512902	
<b>2300 Teachers:</b>							
Pre-Schoo Teachers	1.0	\$ 80,574.52		2300	902 10903	512903	
Kindergarten Teachers	4.0	\$ 336,009.44		2300	902 10803	512903	
1st Grade Teachers	4.0	\$ 294,203.00		2300	902 10103	512903	
2nd Grade Teachers	4.0	\$ 354,336.84		2300	902 10103	512903	
3rd Grade Teachers	4.0	\$ 330,486.00		2300	902 10103	512903	
4th Grade Teachers	4.0	\$ 315,485.56		2300	902 10103	512903	
5th Grade Teachers	0.0	\$ -		2300	902 10603	512903	
6th Grade Teachers	0.0	\$ -		2300	902 10603	512903	
7th Grade Teachers	0.0	\$ -		2300	902 10603	512903	
8th Grade Teachers	0.0	\$ -		2300	902 10603	512903	
ELA Teachers	0.0	\$ -		2300	902 12003	512903	
Math Teachers	0.0	\$ -		2300	902 13003	512903	
Science Teachers	0.0	\$ -		2300	902 13103	512903	
ocial Studies Teachers	0.0	\$ -		2300	902 11503	512903	
Content Literacy	1.0	\$ 74,713.60		2300	902 12003	512903	
ath Resource Teachers	1.0	\$ 83,718.96		2300	902 12903	512903	
nterventionist Reading	0.0	\$ -		2300	902 11203	512903	
ITS	0.0	\$ -		2300	902 10609	512903	
ELL Teachers	1.0	\$ 84,402.24		2300	902 10606	512903	
SPED Teachers	4.0	\$ 268,506.68		2300	902 10606	512903	
CSA Teachers	3.0	\$ 212,255.68		2300	902 10606	512903	
Adjustment Teachers	0.0	\$ -		2300	902 11003	512903	
Art	1.0	\$ 85,680.42		2300	902 12803	512903	
Music	1.0	\$ 62,326.16		2300	902 12603	512903	
Physical Education	1.0	\$ 81,770.52		2300	902 11903	512903	
Technology Ed	0.0	\$ -		2300	902 13303	512903	
Drama	0.0	\$ -		2300	902 13003	512903	
STEM Allied Arts	0.0	\$ -		2300	902 11003	512903	
In House Suspension	0.0	\$ -		2300	902	512903	
<b>Paras</b>							
Regular Ed Paras	10.0	\$ 304,929.40		2300	902 10103	512958	
Special Ed Paras	9.0	\$ 258,023.56		2300	902 10106	512958	
504 /1to1	0.0	\$ -		2300	902 10106	512958	
CSA Paras	0.0	\$ -		2300	902 10106	512958	
Health Paras	0.0	\$ -		2300	902	512958	
<b>Guidance</b>							
Guidance Counselor				2700	902	512105	
Social Worker							
<b>Facilities</b>							
Custodians	3.0	\$ 146,602.04		4000	902 ***47103	512960	
		59.00					
			\$ 3,642,282.74				

SPED Team  
 Psychologist  
 Speech and Language  
 Speech Assistant  
 Social Worker  
 Occupational Therapists  
 COTA

Attachment 3

Massachusetts Department of Elementary and Secondary Education

Office of School Finance 1/23/2019

**FY20 Chapter 70 Foundation Budget**

**160 LOWELL**



ELEMENTARY AND SECONDARY  
EDUCATION

Pre-School	Kindergarten		Elementary		Base Foundation Components		Jr High/Middle School or Innovation Pathway		Vocational		Special Ed In District	Special Ed Out of Dist	Incremental Costs Above the Base		High Needs Investment	TOTAL*		
	Full-Day	Half-Day	Full-Day	Elementary	Jr High/Middle School	High School or Innovation Pathway	Vocational	EL PK-5	EL 6-8	High EL	ECoD's		EL	High				
Foundation Enrollment	610	1	1,495	6,955	4,900	3,486	0	160	604	159	2,325	781	422	9,876	-	9,876	16,353	
1. Administration	119,542	196	558,892	2,725,873	1,567,720	1,365,268	0	70,547	1,633,803	445,663	20,485	78,794	54,581	562,537	0	9,354,907		
2. Instructional Leadership	213,857	354	1,009,408	4,923,165	2,851,440	2,467,600	0	127,415	0	0	350,843	137,581	95,220	2,655,434	0	14,824,915		
3. Classroom and Specialist Teachers	936,557	1,623	4,628,454	22,573,583	11,425,000	14,542,385	0	1,285,312	5,381,153	0	2,455,753	965,139	663,000	26,020,198	0	51,047,582		
4. Other Teaching Services	253,934	415	1,187,102	5,789,829	2,397,000	1,779,096	0	89,798	5,033,645	6,908	350,843	137,851	95,520	0	0	0	17,015,833	
5. Professional Development	39,250	64	183,127	889,300	556,560	470,645	0	40,178	26,054	0	200,231	39,354	27,287	1,262,350	0	3,872,749		
6. Instructional Equipment & Tech*	143,283	205	669,906	3,267,732	1,879,120	2,520,252	0	235,757	226,995	0	220,559	68,221	58,480	195,471	0	9,654,638		
7. Guidance and Psychological	72,029	1218	335,807	1,642,701	1,257,520	1,373,798	0	70,936	0	0	150,358	59,094	40,954	1,055,670	0	6,184,161		
8. Pupil Services	28,646	47	184,001	980,168	920,340	1,850,543	0	95,553	0	0	50,127	19,700	13,547	5,174,953	0	129,968		
9. Operations and Maintenance	27,4023	451	1,285,254	6,288,542	3,908,320	3,302,741	0	319,167	1,825,240	0	601,419	236,362	163,740	0	0	0	18,186,126	
10. Employee Benefits/Fixed Charges*	316,324	519	1,481,258	7,224,745	4,279,141	3,573,957	0	251,251	2,038,359	0	551,281	216,661	150,093	4,205,954	0	24,039,062		
11. Special Ed Tuition*	0	0	0	0	0	0	0	0	0	0	4,231,327	0	0	0	0	0	4,231,327	
<b>12. Total</b>	<b>2,454,124</b>	<b>4,013</b>	<b>11,474,209</b>	<b>56,289,527</b>	<b>31,023,261</b>	<b>35,207,265</b>	<b>0</b>	<b>2,585,924</b>	<b>16,409,105</b>	<b>4,583,798</b>	<b>5,061,520</b>	<b>1,989,387</b>	<b>1,378,142</b>	<b>41,441,572</b>	<b>256,183</b>	<b>208,259,542</b>	<b>12,735</b>	
13. Wage Adjustment Factor:	100.0%		10		The wage adjustment factor is applied to underlying rates in all functions except instructional equipment, benefits and special education tuition.													
14. Economically Disadvantaged Decile:	*The wage adjustment factor does not include incremental costs above the base. The pupils are already counted in columns 1 to 8.		Total foundation enrollment counts pupils in preschool, kindergarten and half-time kindergarten as an enrollment cohort of .5.		Total foundation enrollment counts pupils in preschool, kindergarten and half-time kindergarten as an enrollment cohort of .5.		Special education in-district enrollment is an assumed percentage, representing 2.75 percent of K to 12 non-vocational enrollment and 4.75 percent of vocational enrollment.		Special education out-of-district enrollment is also an assumed percentage, representing 1 percent of non-vocational K-12 enrollment.		Economically disadvantaged enrollment is the total enrollment of students who are directly certified as eligible for the Supplemental Nutrition Assistance Program (SNAP), the Transitional Assistance for Families with Dependent Children (TADC), and MassHealth (Medicaid).		English learner enrollment includes students with low English proficiency as measured by the statewide ACCESS for ELL test.		Each component of the foundation budget represents the enrollment on the 10 multiplied by the appropriate state-wide foundation allotment.		The foundation budget shown on this page may differ from the final number used in the formula, due to rounding error.	

\*The wage adjustment factor is applied to underlying rates in all functions except instructional equipment, benefits and special education tuition.

\*\*The wage adjustment factor does not include incremental costs above the base. The pupils are already counted in columns 1 to 8.

Total foundation enrollment counts pupils in preschool, kindergarten and half-time kindergarten as an enrollment cohort of .5.

Special education in-district enrollment is an assumed percentage, representing 2.75 percent of K to 12 non-vocational enrollment and 4.75 percent of vocational enrollment.

Special education out-of-district enrollment is also an assumed percentage, representing 1 percent of non-vocational K-12 enrollment.

Economically disadvantaged enrollment is the total enrollment of students who are directly certified as eligible for the Supplemental Nutrition Assistance Program (SNAP), the Transitional Assistance for Families with Dependent Children (TADC), and MassHealth (Medicaid).

English learner enrollment includes students with low English proficiency as measured by the statewide ACCESS for ELL test.

Each component of the foundation budget represents the enrollment on the 10 multiplied by the appropriate state-wide foundation allotment.

The foundation budget shown on this page may differ from the final number used in the formula, due to rounding error.

Return to Index

English Learner Foundation Budget as % total foundation budget  
Economically disadvantaged foundation budget as % total foundation budget

4.0%

19.5%

Attachment 4

**Summary of City Charges to EOY Report**

2015-Present	FY18	Percent	FY17	Percent	FY16	Percent	FY15
<b>Expenditures toward NSS</b>							
Office of Treasurer	355,909.05	44.05	348,604.71	43.50	358,506.86	44.25	336,956.08
Office of the Auditor	232,276.25	44.06	221,163.56	45.30	223,223.19	44.25	207,295.65
MIS Dept.	836,243.49	44.06	598,668.83	43.30	631,725.24	44.25	578,196.44
Purchasing Dept	106,747.50	44.06	99,933.05	43.30	98,586.95	44.25	93,904.35
Adm of Insurance programs	175,192.59	56.76	165,323.10	56.52	190,373.88	64.21	181,123.08
Medicare Tax	1,912,022.41	66.88	1,848,723.92	67.27	1,769,356.66	67.23	1,688,123.09
Pensions	6,573,692.00	26.96	6,260,132.00	26.46	5,820,207.00	26.46	5,638,092.00
Insurance Premium for Retired Employee	7,210,478.23	49.63%	6,333,394.00	45.33	6,944,962.00	6,706,002.00	direct charge in Munis
Workers Compensation	459,997.49	direct charge in Munis	453,485.34	direct charge in Munis	510,206.42	580,865.64	direct charge in Munis
Unemployment	83,381.98	direct charge in Munis	136,311.97	direct charge in Munis	133,689.59	250,530.16	direct charge in Munis
Short term debt	-	-	-	-	-	-	-
Health Personnel (Nurses)	1,839,050.44	1,511,477.88	1,446,199.27	1,478,749.00			
SROs	1,072,038.40	Added Cross Guards	519,065.00	510,684.00	437,065.00	504,138.00	
Building Maintenance	514,427.04	529,928.58	437,065.00	437,065.00	437,065.00	307,759.28	
Snow/Ice Removal	119,679.48	140,904.03	62,523.99	62,523.99	62,523.99	198,153.69	
Trash Removal	350,487.24	339,942.88	341,095.25	341,095.25	341,095.25	322,037.00	
Electricity	2,515,980.95	2,362,947.67	2,253,757.72	2,253,757.72	2,253,757.72	1,983,129.89	
Natural Gas	1,347,988.09	1,074,049.08	1,000,681.06	1,000,681.06	1,000,681.06	1,289,965.00	
Non-Employee Insurance	93,982.74	44.00	95,038.06	101,368.50	101,368.50	99,375.00	
<b>Total NSS Expenditures</b>	<b>\$ 25,819,594.67</b>		<b>\$ 23,539,771.98</b>		<b>\$ 22,834,383.43</b>		<b>\$ 22,444,455.33</b>

Attachments

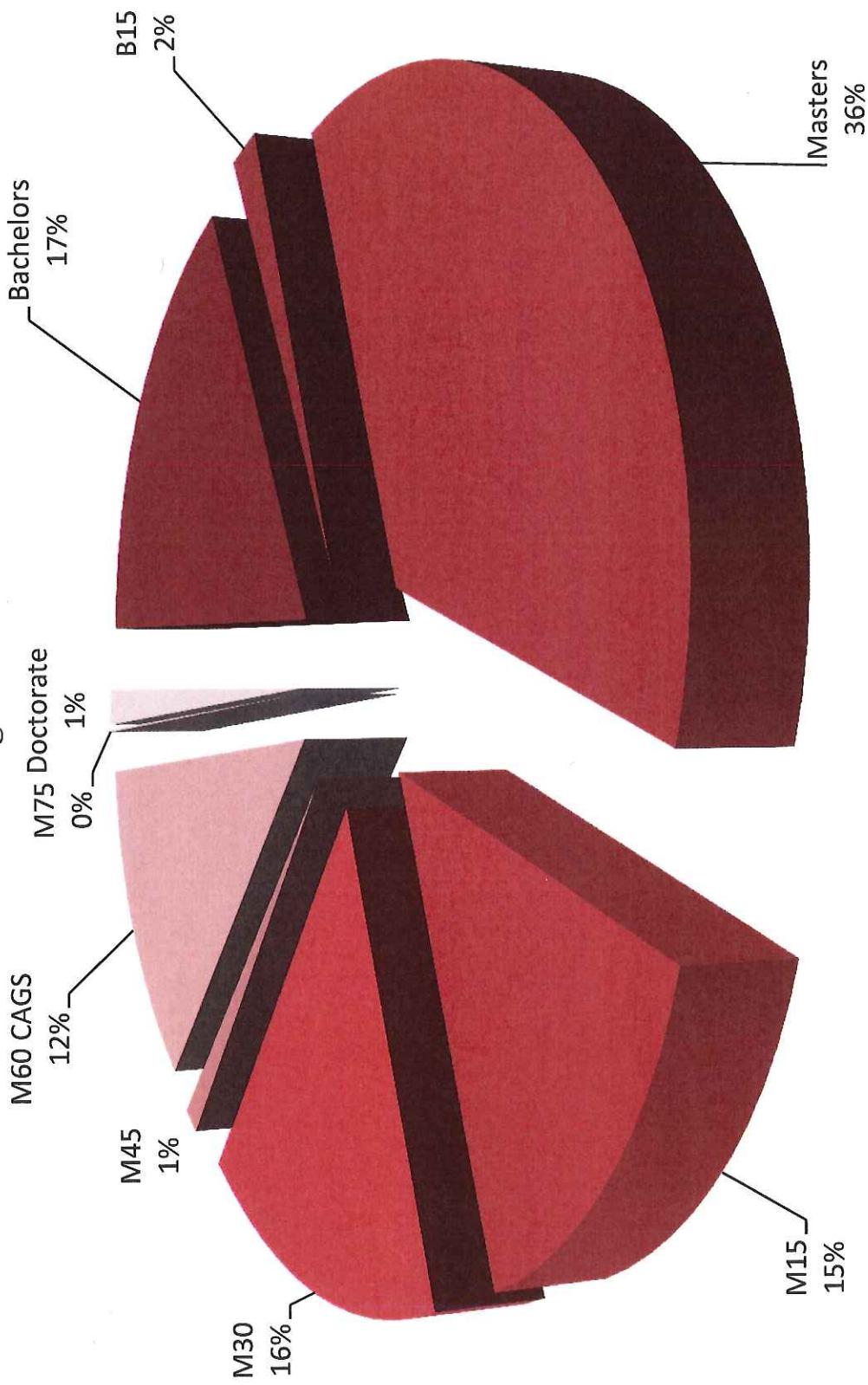
## Lowell Public Schools

Teacher Data as of March 2019

	Bachelors	B15	Masters	M15	M30	M45	M60 CAGS	M75	Doctorate
First Year	25	1	8	0	1	0	0	0	35
Step 1	25	1	18	1	1	0	0	1	47
Step 2	17	1	13	1	0	0	1	1	34
Step 3	17	4	16	2	2	0	0	0	41
Step 4	9	0	23	7	3	0	3	0	45
Step 5	11	1	34	7	8	0	2	0	1
Step 6	9	4	37	19	6	0	2	0	1
Step 6a	5	1	37	10	7	0	3	0	63
Step 7	10	0	28	9	17	0	10	0	1
Step 8	13	3	80	47	31	10	20	0	1
Step 8b	8	0	45	24	37	1	26	0	3
Step 9	13	3	27	27	39	0	33	0	4
Step 9b	17	0	15	1	17	0	24	1	2
Step 10	9	1	7	5	9	0	8	0	0
Step 10b	4	0	4	0	1	0	2	0	11
	192	20	392	160	179	11	134	1	15
	17.39%	1.81%	35.51%	14.49%	16.21%	1.00%	12.14%	0.09%	1.36%
									100.00%
									1104

*Attachment 6*

## Lowell Public Schools Degree Level



\*\* Note: Late hires are often placed in first year Bachelor pool so this percentage may be lower

## Lowell Public School Teachers Step Data

